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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	)	
In re:	)	
	)	Chapter 11
DELPHI CORPORATION, et al.,	)	Case No. 05-44481 (RDD)
	)	Jointly Administered
Debtors.	)	
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**RESPONSE OF SABIC INNOVATIVE PLASTICS US LLC TO DEBTORS' TWENTY-FOURTH OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO (A) DUPLICATE OR AMENDED CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY CLAIMS, AND (D) CLAIMS SUBJECT TO MODIFICATION, MODIFIED CLAIMS ASSERTING RECLAMATION, AND CLAIM SUBJECT TO MODIFICATION THAT IS SUBJECT TO PRIOR ORDER**

SABIC Innovative Plastics US LLC ("SABIC Innovative Plastics"), as successor in interest to General Electric Company, doing business through its GE Advanced Materials division and through its business unit GE Commercial Materials SA de CV, hereby submits this Response (the "Response") to the Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (a) Duplicate or Amended Claims, (b) Claims Not Reflected on Debtors' Books and Records, (c) Untimely Claims, and (d) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claim Subject to Modification That is Subject to Prior Order ("Twenty-Fourth Omnibus Claims Objection"). In support of its Response, SABIC Innovative Plastics respectfully represents as follows:

1. The Twenty-Fourth Omnibus Claims Objection addresses Claim Number 11473 in the amount of \$5,256,752.18, and Claim Number 11310 in the amount of \$1,206,987.71, filed by SABIC Innovative Plastics (collectively the “Claims”).

2. The Debtors’ Twenty-Fourth Omnibus Claims Objection seeks to modify Claim Number 11473 as set forth in the attached **Exhibit A**. The Debtors’ Twenty-Fourth Omnibus Claims Objection seeks to modify Claim Number 11310 as set forth in the attached **Exhibit B**.

3. SABIC Innovative Plastics and the Debtors are working diligently to resolve all issues with respect to the Claims and anticipate settling same. However, in an abundance of caution, and in order to preserve its rights, SABIC Innovative Plastics files the instant Response.

4. Section 502(a) of the Bankruptcy Code and Bankruptcy Rule 3001(f) provide that a properly filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim, unless a party objects. The party objecting to the claim has the burden of going forward and of introducing evidence sufficient to rebut the presumption of validity. In re Wells, 51 B.R. 563 (D. Colo. 1985); Matter of Unimet Corp., 74 B.R. 156 (Bankr. N.D. Ohio 1987). The Debtors have set forth no such evidence. Other than generic and vague representations, the Debtors offer neither evidence nor specific bases to object to the Claim. The Debtors fail to provide any supporting materials to support the Twenty-Fourth Omnibus Claims Objection.

5. SABIC Innovative Plastics, on the other hand, reiterates its position that the Claims are due and owing by the Debtors in the amounts set forth in the Claims. The documents supporting the Claims were annexed as exhibits previously filed and submitted. For ease of reference, SABIC Innovative Plastics re-attaches hereto as **Exhibit C**, the Claims, with

supporting documents. SABIC Innovative Plastics will continue to work with the Debtors in an effort to resolve the Claims.

WHEREFORE, SABIC Innovative Plastics respectfully requests that the Court enter an order denying the Debtors' Twenty-Fourth Omnibus Claims Objection with respect to its Claims and award such other and further relief as may be just and proper.

Respectfully submitted,

**FOLEY & LARDNER LLP**

/s/ David G. Dragich

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